

STATE OF IOWA

2013
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2013

16201700100000
City of Clear Lake
PO Box 185
Clear Lake, IA 50428

CITY OF CLEAR LAKE, IOWA
DUE: December 1, 2013

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.
----------------------------------	--	---

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	4,098,506		4,098,506	4,098,506
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	4,098,506		4,098,506	4,098,506
Delinquent property taxes	7,445		7,445	0
TIF revenues	2,298,157		2,298,157	2,269,700
Other city taxes	1,536,138	0	1,536,138	1,516,564
Licenses and permits	86,736	0	86,736	87,650
Use of money and property	53,632	4,398	58,030	80,135
Intergovernmental	1,781,715	0	1,781,715	1,799,810
Charges for fees and service	443,211	1,772,358	2,215,569	2,215,200
Special assessments	242,193	0	242,193	300,000
Miscellaneous	169,425	32,220	201,645	125,369
Other financing sources	4,013,685	791,070	4,804,755	5,606,986
Total revenues and other sources	14,730,843	2,600,046	17,330,889	18,099,920
Expenditures and Other Financing Uses				
Public safety	3,769,045	0	3,769,045	3,843,971
Public works	964,090	0	964,090	1,151,538
Health and social services	754	0	754	2,859
Culture and recreation	1,049,044	0	1,049,044	1,312,551
Community and economic development	358,178	0	358,178	414,365
General government	781,256	0	781,256	832,363
Debt service	2,295,565	0	2,295,565	2,302,336
Capital projects	1,198,646	0	1,198,646	1,769,500
Total governmental activities expenditures	10,416,578	0	10,416,578	11,629,483
Business type activities	0	1,951,882	1,951,882	2,530,448
Total ALL expenditures	10,416,578	1,951,882	12,368,460	14,159,931
Other financing uses, including transfers out	3,485,313	14,000	3,499,313	4,311,686
Total ALL expenditures/And other financing uses	13,901,891	1,965,882	15,867,773	18,471,617
Excess revenues and other sources over (Under) Expenditures/And other financing uses	828,952	634,164	1,463,116	-371,697
Beginning fund balance July 1, 2012	6,517,722	20,225,115	26,742,837	26,742,838
Ending fund balance June 30, 2013	7,346,674	20,859,279	28,205,953	26,371,141

Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents
General obligation debt	\$ 4,929,500	Other long-term debt	\$ 120,000
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 39,289,338

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk	Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
	11/20/2013	
Printed name of city clerk Jenninfer Larsen	Telephone →	Area Code 641
	Number 357-5267	Extension
Signature of Mayor or other City official (Name and Title)	Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF CLEAR LAKE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	2,979,623	578,000		540,883			4,098,506			4,098,506	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	2,979,623	578,000		540,883	0	0	4,098,506		T01	4,098,506	4
5	Delinquent property taxes	5,429	1,052		964			7,445		T01	7,445	5
6	Total property tax	2,985,052	579,052		541,847	0	0	4,105,951			4,105,951	6
7	TIF revenues			2,298,157				2,298,157		T01	2,298,157	7
	Other city taxes											
8	Utility tax replacement excise taxes	32,782	6,372		4,912			44,066		T15	44,066	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	125,315						125,315		T15	125,315	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax	145,850						145,850		T19	145,850	13
14	Other local option taxes	1,220,907						1,220,907		T09	1,220,907	14
15	TOTAL OTHER CITY TAXES	1,524,854	6,372	0	4,912	0	0	1,536,138	0		1,536,138	15
16	Section B - LICENSES AND PERMITS	86,736						86,736		T29	86,736	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	11,912	22,612	3,750	1,208	119	1,306	40,907	4,398	U20	45,305	18
19	Rents and royalties	12,725						12,725		U40	12,725	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	24,637	22,612	3,750	1,208	119	1,306	53,632	4,398		58,030	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	22,121				266,987		289,108		B89	289,108	27
28	Community development block grants					526,110		526,110		B50	526,110	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	22,121	0	0	0	793,097	0	815,218	0		815,218	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CLEAR LAKE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		754,053					754,053		C46	754,053	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	7,143						7,143		C89	7,143	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	7,143	754,053	0	0	0	0	761,196	0		761,196	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	44,125						44,125		D89	44,125	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	29,566						29,566		D89	29,566	66
67	Police Services	131,610						131,610		D89	131,610	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	205,301	0	0	0	0	0	205,301	0		205,301	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	234,565	754,053	0	0	793,097	0	1,781,715	0		1,781,715	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	817,743	A91	817,743	73
74	Sewer							0	342,618	A8Ø	342,618	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	494,766	A81	494,766	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CLEAR LAKE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	117,231	A80	117,231	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	3,713						3,713		A89	3,713	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	10						10		A89	10	92
93	Ambulance charges	330,855						330,855		A89	330,855	93
94	Sidewalk street repair charges	6,879						6,879		A44	6,879	94
95	Housing and urban renewal charges	550						550		A50	550	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	37,275						37,275		A03	37,275	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	62,879						62,879		A61	62,879	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103	Mosquito Spraying	1,050						1,050			1,050	103
104	TOTAL CHARGES FOR SERVICE	443,211	0	0	0	0	0	443,211	1,772,358		2,215,569	104
105												105
106	Section F - SPECIAL ASSESSMENTS	242,193						242,193		U01	242,193	106
107	Section G - MISCELLANEOUS											107
108	Contributions	33,980	65,843					99,823		U99	99,823	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	15,052						15,052	595	U11	15,647	110
111	Fines	38,337	16,213					54,550	125	U30	54,675	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Water Tower Rent							0	31,500		31,500	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	87,369	82,056	0	0	0	0	169,425	32,220		201,645	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF CLEAR LAKE					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	5,628,617	1,444,145	2,301,907	547,967	793,216	1,306	10,717,158	1,808,976		12,526,134	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	45,442						45,442		NR	45,442	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>				1,260,000			1,260,000		NR	1,260,000	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	226,790			90,707	222,500		539,997	41,700		581,697	127
128	<i>Internal TIF loans and transfers in</i>	1,609,744			388,502	170,000		2,168,246	749,370		2,917,616	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	1,881,976	0	0	1,739,209	392,500	0	4,013,685	791,070		4,804,755	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	7,510,593	1,444,145	2,301,907	2,287,176	1,185,716	1,306	14,730,843	2,600,046		17,330,889	132
133												133
134	Beginning fund balance July 1, 2012	3,585,276	1,622,129	696,521	17,258	240,476	356,062	6,517,722	20,225,115		26,742,837	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	11,095,869	3,066,274	2,998,428	2,304,434	1,426,192	357,368	21,248,565	22,825,161		44,073,726	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF CLEAR LAKE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,504,610	321,283					1,825,893		E62	1,825,893	2
3	Purchase of land and equipment	393,925						393,925		G62	393,925	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	13,970						13,970		E89	13,970	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	142,957	18,106					161,063		E24	161,063	13
14	Purchase of land and equipment	727,191						727,191		G24	727,191	14
15	Construction	803						803		F24	803	15
16	Ambulance — Current operation	440,355	39,279					479,634		E32	479,634	16
17	Purchase of land and equipment	164,405						164,405		G32	164,405	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	2,161						2,161		E32	2,161	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	3,390,377	378,668	0	0	0	0	3,769,045			3,769,045	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CLEAR LAKE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	487,617	154,045					641,662		E44	641,662	42
43	Purchase of land and equipment	15,562						15,562		G44	15,562	43
44	Construction	63,596						63,596		F44	63,596	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	30,920	75,181					106,101		E44	106,101	48
49	Traffic control safety — Current operation	5,608	16,445					22,053		E44	22,053	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	41,670	25,506					67,176		E44	67,176	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation	28,476	4,637					33,113		E44	33,113	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation	14,729	98					14,827		E81	14,827	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	688,178	275,912	0	0	0	0	964,090			964,090	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CLEAR LAKE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	751	3					754		E32	754	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	751	3	0	0	0	0	754			754	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CLEAR LAKE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	313,290	46,961					360,251		E52	360,251	122
123	Purchase of land and equipment	61,228	5,858					67,086		G52	67,086	123
124	Construction	57,384						57,384		F52	57,384	124
125	Museum, band, theater — Current operation	17,452						17,452		E61	17,452	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	242,380	27,905					270,285		E61	270,285	127
128	Purchase of land and equipment	21,365						21,365		G61	21,365	128
129	Construction	57,727						57,727		F61	57,727	129
130	Recreation — Current operation	98,430	877					99,307		E61	99,307	130
131	Purchase of land and equipment	17,788						17,788		G61	17,788	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	60,152	132					60,284		E03	60,284	133
134	Purchase of land and equipment	20,115						20,115		G03	20,115	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	967,311	81,733	0	0	0	0	1,049,044			1,049,044	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation		5,768					5,768		E89	5,768	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	72,949	8,340					81,289		E50	81,289	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	9,166						9,166		E29	9,166	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	85,237						85,237		E89	85,237	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			176,718				176,718		E89	176,718	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	167,352	14,108	176,718	0	0	0	358,178			358,178	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CLEAR LAKE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	19,208						19,208		E29	19,208	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	292,580	61,331					353,911		E23	353,911	162
163	Purchase of land and equipment	16,430						16,430		G23	16,430	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	28,238						28,238		E25	28,238	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	26,879						26,879		E31	26,879	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	272,793						272,793		E89	272,793	171
172	Other general government — Current operation	63,797						63,797		E89	63,797	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	719,925	61,331	0	0	0	0	781,256			781,256	176
177	Section G — DEBT SERVICE	23,339			2,272,226			2,295,565			2,295,565	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	23,339	0	0	2,272,226	0	0	2,295,565			2,295,565	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Police/City Hall Remodel, Sidewalk, 10th Ave N, Lincoln School Site					21,594		21,594			21,594	184
185	S 20th St, N 6th St, 14th Ave S					45,113		45,113			45,113	185
186	CDBG Project, N Shore Dr STP					819,579		819,579			819,579	186
187	Subtotal Regular Capital Projects	0	0	0	0	886,286	0	886,286			886,286	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	N 40th St Bridge, Main Ave Water Tower Area					67,017		67,017			67,017	189
190	N Shore Dr Streetscape, Main Ave Water Tower Area					245,343		245,343			245,343	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	312,360	0	312,360			312,360	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	1,198,646	0	1,198,646			1,198,646	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	5,957,233	811,755	176,718	2,272,226	1,198,646	0	10,416,578			10,416,578	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CLEAR LAKE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								608,321	E91	608,321	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								135,431	E80	135,431	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								463,844	E81	463,844	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								49,139	E80	49,139	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CLEAR LAKE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								44,387		44,387	242
243	Enterprise Capital Projects								650,760		650,760	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,951,882		1,951,882	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	5,957,233	811,755	176,718	2,272,226	1,198,646	0	10,416,578	1,951,882		12,368,460	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	284,907	70,000			212,790		567,697	14,000		581,697	255
256	Internal TIF loans/repayments and transfers out			2,917,616				2,917,616			2,917,616	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	284,907	70,000	2,917,616	0	212,790	0	3,485,313	14,000		3,499,313	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	6,242,140	881,755	3,094,334	2,272,226	1,411,436	0	13,901,891	1,965,882		15,867,773	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable						350,340	350,340			350,340	263
264	Restricted		2,184,519		32,208		7,028	2,223,755			2,223,755	264
265	Committed	524,043				14,756		538,799			538,799	265
266	Assigned							0			0	266
267	Unassigned	4,329,686		-95,906				4,233,780			4,233,780	267
268	Total Governmental	4,853,729	2,184,519	-95,906	32,208	14,756	357,368	7,346,674			7,346,674	268
269	Proprietary								20,859,279		20,859,279	269
270	Total ending fund balance June 30, 2013	4,853,729	2,184,519	-95,906	32,208	14,756	357,368	7,346,674	20,859,279		28,205,953	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	11,095,869	3,066,274	2,998,428	2,304,434	1,426,192	357,368	21,248,565	22,825,161		44,073,726	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF CLEAR LAKE

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 2,949,775

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 1,207,000	29U \$	39U \$ 198,000	49U \$ 1,009,000	49U \$	49U \$	49U \$	I91 \$ 40,042
2. Sewer utility	19U 120,000	29U	39U	49U	49U	49U	49U 120,000	I89 0
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. Capital Projects	1,635,000	1,260,000	1,595,000	1,300,000				59,237
Pool	19U	29U	39U	49U	49U	49U	49U	I89
10. Lake	280,000	29U	39U 280,000	49U 0	49U	49U	49U	I89 9,462
11. Fire Station	776,500	29U	39U 46,000	49U 730,500	49U	49U	49U	I89 9,706
12.	2,110,000	29U	39U 220,000	49U 1,890,000	49U	49U	49U	I89 52,820
13.		29U	39U	49U	49U	49U	49U	I89
14.		29U	39U	49U	49U	49U	49U	I89
Total long-term debt	6,128,500	1,260,000	2,339,000	4,929,500	0	0	120,000	171,267

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2012	61V \$ 0
Outstanding as of JUNE 30, 2013	64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	785,786,768	x .05 = \$	39,289,338

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	15,360	\$		9,374,169	9,389,529
	REMARKS					V98